

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE ALTA MESA RESOURCES, INC.
SECURITIES LITIGATION

Case No. 4:19-cv-00957

PUBLIC VERSION OF DKT. 552

**DECLARATION OF ANDREW J. ENTWISTLE IN SUPPORT OF CLASS
PLAINTIFFS' OPPOSITION TO DEFENDANTS' MOTION TO EXCLUDE CLASS
PLAINTIFFS' ACCOUNTING EXPERT D. PAUL REGAN UNDER RULE 702**

I, Andrew J. Entwistle, declare as follows:

1. I am a Partner at the law firm Entwistle & Cappucci LLP, counsel for Class Plaintiffs and Court-Appointed Co-Class Counsel. I am a member of the Bar of the State of Texas and am admitted to practice before this Court.

2. I respectfully submit this declaration in support of Class Plaintiffs' Opposition to Defendants' Motion to Exclude Class Plaintiffs' Accounting Expert D. Paul Regan Under Rule 702.

3. I have knowledge of the facts set forth herein, and if called to testify as a witness thereto, could do so competently under oath.

4. Attached hereto are true and correct copies of the following documents¹:

EXHIBIT NO.	DESCRIPTION
RX 1	

¹ Some exhibits hereto bear deposition stickers which were added after their production at the bates numbers indicated.

EXHIBIT NO.	DESCRIPTION
RX 2	[REDACTED]
RX 3	Document with Bates No. ARMEnergy_00088051 (“Citi outputs” and “Qtr Midstream” tabs from spreadsheet titled “KFM operating model vCITI 8.17.17”)
RX 4	AICPA & CIMA Forensic & Valuation Services Practice Aid (2020)
RX 5	Excerpts from Transcript of Deposition of D. Paul Regan, CPA/CFF, dated November 2, 2023
RX 6	Alta Mesa Resources, Inc., Form 10-K for the fiscal year ended December 31, 2018, filed August 27, 2019
RX 7	Excerpts from Transcript of Deposition of Mark Castiglione, dated July 7, 2023
RX 8	Document with Bates No. AMR_SDTX01144946-951 (email from Mr. Chappelle on Aug. 13, 2017, titled “Re: Reduced Rig Case Model”)
RX 9	Excerpts from Transcript of Deposition of Ronald Smith, dated March 24, 2023
RX 10	[REDACTED]
RX 11	Document with Bates No. AMR_SDTX00708225-234 (email from Mr. Stein to Mr. Smith dated November 12, 2018, attaching memorandum titled “Internal Control Evaluation of Oil and Gas Property Accounting”)
RX 12	Document Bates No. RIVERSTONE_SDTX00026860 (email from Olivia Wassenaar on Jan. 10, 2018, titled “RE: AM/KFM Leverage/Redemption Analysis”)
RX 13	Document with Bates No. RIVERSTONE_SDTX00039133 (Riverstone memorandum titled “Alta Mesa Review 7.8.2019”)

EXHIBIT NO.	DESCRIPTION
RX 14	Document with Bates No. RIVERSTONE_ SDTX00121026-027 (email from Kevin Wang to Jingai Zhu on April 14, 2018, titled "FW: KFM 2017 EBITDA")
RX 15	Document with Bates No. AMR_ SDTX00725145 (email chain between Mr. Smith and Mr. Klemowits dated Dec. 4, 2018, titled "Re: Model Assumptions")
RX 16	Document with Bates No. Walters_ SDTX0000394-405 (Weaver Presentation dated Nov. 13, 2018, titled "Sarbanes-Oxley Compliance Project")
RX 17	Document with Bates No. Walters_ SDTX0002726-731 (Weaver Presentation dated Aug. 13, 2018, titled "Sarbanes-Oxley Compliance")
RX 18	[REDACTED]
RX 19	[REDACTED]
RX 20	Excerpts from Transcript of Deposition of Randy Limbacher from the Bankruptcy Adversary Proceeding, dated May 25, 2023
RX 21	Forensic and Valuation Services Executive Committee, Statement on Standards for Forensic Services, No. 1, January 1, 2020 ("SSFS No. 1")

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 16, 2024 in Austin, Texas.

/s/ Andrew J. Entwistle
Andrew J. Entwistle